#### ASSESSMENTS

# BASIS FOR COMPUTING ASSESSMENTS FOR THE C O A L C R E E K DISTRIBUTION SYSTEM / 1

It is believed that the following information may be of value to the water users of the Coal Creek Distribution System, by enabling those who wish to check their annual assessments when their water rights and water deliveries are known.

All rights other than power are assessed on the past five-year average of water delivery and a standard rate. This standard rate is cost per average acre foot of water delivered, and is calculated by the state engineer from the total past five-year average of water delivery to all regular users and the assessment as adopted each year by the water users at their annual meeting. The power right, California-Pacific Utilities Company, is assessed 30% of the total annual assessment to the system, up to a maximum of \$360.00 annually. This power assessmentwas adopted by the Coal Creek water users and representatives of the power company.

This information was taken from the basis of assessment as adopted by the water users in the past.

## A. FORMULA $A_t = A_i + A_p$

1. Power Assessment

$$A_p = .30 A_t, max. $360.00$$

2. Regular Assessment

3. Standard Rate (RATIO)

$$R_{c} = \frac{A_{t} - A_{p}}{\leq A_{v}}$$

4. Individual Regular Assessment

$$A_i = A_v \times R_c$$

Where:

R<sub>c</sub>....Basic rate, cost per acre foot in dollars

 $A_t$ .... Total annual assessment in dollars.  $A_p$ .... Power assessment in dollars.

Ai....Individual assessment in dollars

to water user or company.

A<sub>v</sub>....Total past 5-year average water delivery in acre feet for the regular users.

A<sub>v</sub>....Average past 5-year water delivery to the water user or company in acre feet.

A:...Total individual assessment in dollars to all water users or companies, not including power assessment.

### B. BASIC DATA FOR COMPUTING ASSESSMENTS

- 1. Total assessment in dollars, as adopted by the water users each year.
- 2. California-Pacific Utilities company power assessment at 30% of total assessment, to a maximum of \$360.00.
- 3. Past 5-year average ac-ft. water delivery to all rights other than power.
- 4. Cost per acre foot of average water delivery to all regular users as computed by the state engineer.
- Prepared by DONALD C. NORSETH, Distribution Engineer, and FRANK REESE, Comptroller, UTAH STATE ENGINEER'S OFFICE, February 1962.

#### Cedar Valley Assessment

The assessment is levied on the basis of the type of water being used-surface or underground. The total budget is assessed 58% to the surface users and 42% to the underground users. The standard rate for each group is calculated by dividing their percentage of the budget times the respective previous year's water use in acre feet. The individual assessment is calculated by multiplying the individual's water use in acre feet by his standard rate.

#### Term of Commissioner

The commissioner's term of duty shall begin April First and extend for one year or until a successor is appointed.

#### Disbursement of Funds

Funds shall be expended by the State Engineer as set out in the budget by submission of voucher by the water commissioner. Retirement, income taxes, social security taxes, and all other taxes and insurance shall be dispensed as set by statute.

- A. Overexpenditure of any budget item shall be by submission of a voucher which has been signed by the chairman and approved by the distribution engineer of the Division of Water Rights.
- B. Special budget items will be paid on submission of a voucher signed by the chairman and approved by the distribution engineer of the Division of Water Rights.

#### Reports

The commissioner will submit four copies of his annual report to the Division of Water Rights by March First of each year. Other reports will be submitted as specified by the water users on a current basis.